

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF NASSAU COUNTY
For the Fiscal Year Ended June 30, 2024**

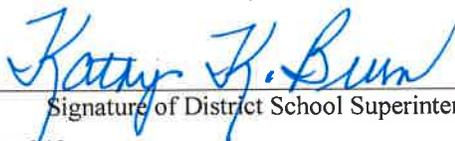
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NUMBER**
FDOE

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2024, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code [section 1001.51(12)(b), Florida Statutes]. This report was approved by the school board on September 11, 2024.



Signature of District School Superintendent

September 11, 2024
Signature Date

**DISTRICT SCHOOL BOARD OF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND**

Exhibit K-1
FDOE Page 1

For the Fiscal Year Ended

Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Reserve Officers Training Corps (ROTC)	3191	94,143.94
Total Federal Direct	3100	94,143.94
<i>Federal Through State and Local:</i>		
Medicaid	3202	548,114.86
Miscellaneous Federal Through State	3299	90,013.18
Total Federal Through State and Local	3200	638,128.04
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	33,229,593.00
Workforce Development	3315	978,771.00
Workforce Education Performance Incentives	3317	26,894.00
CO&DS Withheld for Administrative Expenditure	3323	7,169.52
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	52,097.18
State License Tax	3343	32,900.16
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	12,220,698.00
Florida School Recognition Funds	3361	1,765,665.00
Voluntary Prekindergarten Program	3371	28,153.00
<i>Other State:</i>		
Other Miscellaneous State Revenues	3399	660,334.09
Total State	3300	49,002,274.95
<i>Local:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	64,513,633.64
District Voted Additional Operating Tax	3414	16,284,487.38
Payment in Lieu of Taxes	3422	1,685.70
Lease Revenue	3425	116,281.78
Interest on Investments	3431	1,477,876.12
Gifts, Grants and Bequests	3440	313,338.08
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	5,588.04
Other Student Fees	3469	24,555.00
<i>Other Fees:</i>		
Other Schools, Courses and Classes Fees	3479	4,397.00
<i>Miscellaneous Local:</i>		
Transportation Services Rendered for School Activities	3492	57,408.83
Receipt of Federal Indirect Cost Rate	3494	392,257.00
Other Miscellaneous Local Sources	3495	141,540.24
Refunds of Prior Year's Expenditures	3497	312,475.87
Collections for Lost, Damaged and Sold Textbooks	3498	3,527.88
Receipt of Food Service Indirect Costs	3499	148,011.76
Total Local	3400	83,797,064.32
Total Revenues	3000	133,531,611.25

DISTRICT SCHOOL BOARD OF NASSAU COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2024

Exhibit K-1

FDOE Page 2

Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
<i>Current:</i>									
Instruction	5000	56,147,589.21	17,011,080.92	2,431,455.15	4,871.14	1,897,664.69	311,691.87	1,376,072.77	79,180,425.75
Student Support Services	6100	4,538,902.70	1,433,356.86	249,840.79		39,958.67	3,010.24	3,224.10	6,268,293.36
Instructional Media Services	6200	596,282.80	213,232.64	33,760.59		27,478.25	75,405.56	11,766.50	957,926.34
Instruction and Curriculum Development Services	6300	1,722,092.26	529,997.30	264,497.51		37,591.64	15,544.39	26,474.00	2,596,197.10
Instructional Staff Training Services	6400	1,237,675.87	347,319.89	114,227.60		11,310.63	69.96	81,943.71	1,792,547.66
Instruction-Related Technology	6500	825,497.85	263,128.49	1,253,399.19	865.83	5,666.35	13,434.06	15,053.27	2,377,045.04
Board	7100	218,405.00	122,446.19	454,816.15		0.00		13,071.30	808,738.64
General Administration	7200	392,339.71	123,324.82	163,692.56		19,116.21	0.00	12,632.00	711,105.30
School Administration	7300	5,860,458.82	1,826,145.47	56,284.40		26,233.83	2,777.89	23,770.50	7,795,670.91
Facilities Acquisition and Construction	7410	185,558.76	59,929.18	828,372.90			696,232.33		1,770,093.17
Fiscal Services	7500	596,554.16	194,230.85	35,138.87		2,540.18	2,292.13	900.00	831,656.19
Food Services	7600	425,966.86	104,210.51			0.00		0.00	530,177.37
Central Services	7700	669,620.62	188,336.98	226,443.22	92.15	20,227.39	669.02	19,088.56	1,124,477.94
Student Transportation Services	7800	3,605,551.11	1,320,892.43	310,241.14	680,912.31	195,342.74	6,236.50	95,810.01	6,214,986.24
Operation of Plant	7900	4,964,441.68	1,809,579.73	3,421,956.34	3,287,841.94	292,493.91	23,393.57	34,138.82	13,833,845.99
Maintenance of Plant	8100	1,990,001.02	655,629.30	367,293.60	63,059.01	461,932.42	20,164.99	3,900.30	3,561,980.64
Administrative Technology Services	8200	653,914.12	189,120.24	408,279.63		1,791.43	729.08	154.94	1,253,989.44
Community Services	9100	143,783.47	48,596.21	38,503.52		46,906.84	2,800.00	2,471.00	283,061.04
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						402,970.08		402,970.08
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		84,774,636.02	26,440,558.01	10,658,203.16	4,037,642.38	3,086,255.18	1,577,421.67	1,720,471.78	132,295,188.20
Excess (Deficiency) of Revenues Over Expenditures									1,236,423.05

DISTRICT SCHOOL BOARD OF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2024

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	7,572.27
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,380,411.93
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,380,411.93
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		6,387,984.20
Net Change In Fund Balance		7,624,407.25
Beginning Fund Balance	2800	20,922,829.01
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	881,562.42
Restricted Fund Balance	2720	13,435,188.82
Committed Fund Balance	2730	
Assigned Fund Balance	2740	5,843,580.05
Unassigned Fund Balance	2750	8,386,904.97
Total Ending Fund Balance	2700	28,547,236.26

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2024**

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	3,031,161.72
School Breakfast Reimbursement	3262	965,973.00
Afterschool Snack Reimbursement	3263	20,084.22
Child Care Food Program	3264	
USDA-Donated Commodities	3265	768,392.60
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	82,841.25
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	324,714.82
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	5,193,167.61
<i>State:</i>		
School Breakfast Supplement	3337	23,618.00
School Lunch Supplement	3338	28,741.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,837.85
Total State	3300	54,196.85
<i>Local:</i>		
Interest on Investments	3431	305,536.30
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	1,514,348.39
Student Breakfasts	3452	276,640.75
Adult Breakfasts/Lunches	3453	125,058.75
Student and Adult á la Carte Fees	3454	753,678.60
Student Snacks	3455	
Other Food Sales	3456	17,573.50
Other Miscellaneous Local Sources	3495	8,524.63
Refunds of Prior Year's Expenditures	3497	9,077.86
Total Local	3400	3,010,438.78
Total Revenues	3000	8,257,803.24

DISTRICT SCHOOL BOARD OF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2024

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	2,018,103.35
Employee Benefits	200	755,390.53
Purchased Services	300	144,319.69
Energy Services	400	7,639.18
Materials and Supplies	500	3,970,255.55
Capital Outlay	600	8,755.02
Other	700	262,113.41
Other Capital Outlay (Function 9300)	600	0.00
Total Expenditures		7,166,576.73
Excess (Deficiency) of Revenues Over Expenditures		1,091,226.51
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		1,091,226.51
Fund Balance, July 1, 2023	2800	6,514,592.38
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	150,037.10
Restricted Fund Balance	2720	7,455,781.79
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2024	2700	7,605,818.89

DISTRICT SCHOOL BOARD OF COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2024

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	96,755.15
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	3,098,728.71
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	107,920.11
English Literacy and Civics Education	3222	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	1,890,676.51
Teacher and Principal Training and Recruiting - Title II, Part A	3225	304,135.51
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	40,948.58
Twenty-First Century Schools - Title IV	3242	155,603.23
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	104,158.90
Total Federal Through State and Local	3200	5,798,926.70
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Adult General Education Course Fees	3461	1,191.96
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,191.96
Total Revenues	3000	5,800,118.66

DISTRICT SCHOOL BOARD OF COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAM
 For the Fiscal Year Ended June 30, 2024

Exhibit K-3
 FDOE Page 7

Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	2,543,495.87	816,841.48	74,440.14		256,135.54	40,369.30	74,579.75	3,805,862.08
Student Support Services	6100	111,621.16	31,623.68	88,966.54		56,635.21	30,227.70		319,074.29
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	666,241.54	243,300.89	3,240.96		15,634.94	6,357.45	39,250.50	974,026.28
Instructional Staff Training Services	6400	200,611.88	60,490.26	52,829.03		17,733.09		38,045.70	369,709.96
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			10,225.00				239,866.41	250,091.41
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	0.00		14,347.96					14,347.96
Student Transportation Services	7800	33,927.84	22,241.12	4,125.00	36.00			0.00	60,329.96
Operation of Plant	7900	0.00		555.30					555.30
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100					439.62		0.00	439.62
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						5,681.80		5,681.80
Total Expenditures		3,555,898.29	1,174,497.43	248,729.93	36.00	346,578.40	82,636.25	391,742.36	5,800,118.66
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
<i>Transfers In:</i>									
From General Fund	3610								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balances, July 1, 2023	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2024	2700	0.00							

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
AMERICAN RESCUE PLAN (ARP) RELIEF FUND

Exhibit K-4

For the Fiscal Year Ended June 30, 2024

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>							
Miscellaneous Federal Direct	3199						0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>							
Education Stabilization Funds - K-12	3271			446,150.58	3,072,389.95	291,950.78	3,810,491.31
Education Stabilization Funds - Workforce	3272						0.00
Education Stabilization Funds - VPK	3273					16,487.14	16,487.14
Federal Through Local	3280						0.00
Miscellaneous Federal Through State	3299			79,859.76			79,859.76
Total Federal Through State and Local	3200	0.00	0.00	526,010.34	3,072,389.95	308,437.92	3,906,838.21
<i>Local:</i>							
Other Miscellaneous Local Sources	3495						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	526,010.34	3,072,389.95	308,437.92	3,906,838.21

**DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT**

For the Fiscal Year Ended June 30, 2024

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
FUND BALANCE- SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)	Exhibit K-4	9&10

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 For the Fiscal Year Ended June 30, 2024

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000		475.36	145,579.00		9,320.42	48,013.33	6,177.50	209,565.61
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	66,049.44	13,810.32						79,859.76
Instructional Staff Training Services	6400	65,825.00	4,931.97	33,048.40		7,644.65			111,450.02
Instruction-Related Technology	6500			101,157.00					101,157.00
General Administration	7200							9,766.48	9,766.48
School Administration	7300								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Administrative Technology Services	8200								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						14,211.47		14,211.47
Total Expenditures		131,874.44	19,217.65	279,784.40	0.00	16,965.07	62,224.80	15,943.98	526,010.34
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2023	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2024	2700								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT
For the Fiscal Year Ended June 30, 2024

PAGE TITLE	TITLE	PAGE NUMBER
FUND BALANCE- SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)	Exhibit K-4	12

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2024

Exhibit K-4
 FDOE Page 13
Fund 445

EXPENDITURES	Account Number	100	200	300	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>								
Instruction	5000	877,496.22	216,077.37	894,890.06	64,727.66	9,872.27	1,550.00	2,064,613.58
Student Support Services	6100	61,774.66	16,172.31					77,946.97
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300	165,425.48	35,579.73					201,005.21
Instructional Staff Training Services	6400		2,717.19	92,298.26			34,838.50	129,853.95
Instruction-Related Technology	6500	146,535.26	45,476.94					192,012.20
General Administration	7200						138,464.85	138,464.85
School Administration	7300	10,365.00	2,196.68					12,561.68
Facilities Acquisition and Construction	7410							0.00
Fiscal Services	7500	10,719.76	2,274.74					12,994.50
Food Services	7600	33,984.22	7,180.87					41,165.09
Central Services	7700							0.00
Student Transportation Services	7800	85,718.10	18,037.65					103,755.75
Operation of Plant	7900	50,449.00	18,416.47	16,738.72	705.51		1,600.00	87,909.70
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200	7,712.44	2,394.03					10,106.47
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420							0.00
Other Capital Outlay	9300							0.00
Total Expenditures		1,450,180.14	366,523.98	1,003,927.04	65,433.17	9,872.27	176,453.35	3,072,389.95
Excess (Deficiency) of Revenues over Expenditures								0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number						
Loans	3720							
<i>Transfers In:</i>								
From General Fund	3610							
Total Transfers In	3600		0.00					
<i>Transfers Out: (Function 9700)</i>								
To the General Fund	910							
Total Transfers Out	9700		0.00					
Total Other Financing Sources (Uses)			0.00					
Net Change in Fund Balance			0.00					
Fund Balance, July 1, 2023	2800							
<i>Ending Fund Balance:</i>								
Restricted Fund Balance	2720							
Total Fund Balances, June 30, 2024	2700		0.00					

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2024

Exhibit K-4
FDOE Page 14
Fund 446

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	6,512.09	2,901.68	2,223.00		47,541.94	112,252.62	20,892.50	192,323.83
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	15,195.40	4,742.26			9,997.60			29,935.26
Instructional Staff Training Services	6400	2,550.00	246.48					150.00	2,946.48
Instruction-Related Technology	6500							4,159.26	4,159.26
Central Services	7700	1,402.10	107.25						1,509.35
Student Transportation Services	7800	260.00	55.17	1,297.80					1,612.97
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						75,950.77		75,950.77
Total Expenditures		25,919.59	8,052.84	3,520.80	0.00	57,539.54	188,203.39	25,201.76	308,437.92
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2023	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Restricted Fund Balance	2720								
Total Fund Balances, June 30, 2024	2700								0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2024

Exhibit K-5
FDOE Page 15
Fund 490

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Miscellaneous Federal Through State		3299								
Total Federal Through State and Local		3200								0.00
<i>State:</i>										
Other Miscellaneous State Revenues		3399								
<i>Local:</i>										
Interest on Investments		3431								
Other Miscellaneous Local Sources		3495								3,941,835.00
Total Local		3400								3,941,835.00
Total Revenues		3000								3,941,835.00
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Community Services		9100					3,999,287.00			3,999,287.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	3,999,287.00	0.00	0.00	3,999,287.00
Excess (Deficiency) of Revenues over Expenditures										(57,452.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										(57,452.00)
Fund Balance, July 1, 2023		2800								2,131,381.00
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								2,073,929.00
Total Fund Balances, June 30, 2024		2700								2,073,929.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2024

Exhibit K-6
FDOE Page 16
Funds 200

REVENUES	Account Number	Special Act Bonds 220	Other Debt Service 290	Totals
<i>State:</i>				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	171,152.82		171,152.82
Total State Sources	3300	171,152.82	0.00	171,152.82
<i>Local:</i>				
Interest on Investments	3431	604.32	4,066.10	4,670.42
Total Local Sources	3400	604.32	4,066.10	4,670.42
Total Revenues	3000	171,757.14	4,066.10	175,823.24
EXPENDITURES				
<i>Debt Service (Function 9200)</i>				
Redemption of Principal	710	133,974.65	1,069,165.80	1,203,140.45
Interest	720	37,178.17	75,826.04	113,004.21
Total Expenditures		171,152.82	1,144,991.84	1,316,144.66
Excess (Deficiency) of Revenues Over Expenditures		604.32	(1,140,925.74)	(1,140,321.42)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE				
	Account Number	Special Act Bonds 220	Other Debt Service 290	Totals
<i>Transfers In:</i>				
From General Fund	3610			0.00
From Capital Projects Funds	3630		1,144,991.84	1,144,991.84
Total Transfers In	3600	0.00	1,144,991.84	1,144,991.84
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			0.00
Total Transfers Out	9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	1,144,991.84	1,144,991.84
Net Change in Fund Balances		604.32	4,066.10	4,670.42
Fund Balance, July 1, 2023	2800	38,990.89	1,146,725.43	1,185,716.32
Adjustments to Fund Balances	2891			0.00
<i>Ending Fund Balance:</i>				
Restricted Fund Balance	2720	39,595.21	1,150,791.53	1,190,386.74
Unassigned Fund Balance	2750			0.00
Total Fund Balances, June 30, 2024	2700	39,595.21	1,150,791.53	1,190,386.74

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2024

Exhibit K-7
FDOE Page 17
Funds 300

REVENUES	Account Number	Debt Service Program (CO&DS) 360	Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
<i>Federal:</i>					
Miscellaneous Federal Direct	3199				0.00
Miscellaneous Federal Through State	3299				0.00
<i>State:</i>					
CO&DS Distributed	3321	470,798.48			470,798.48
Interest on Undistributed CO&DS	3325	13,127.34			13,127.34
Other Miscellaneous State Revenues	3399			367,206.03	367,206.03
Total State Sources	3300	483,925.82	0.00	367,206.03	851,131.85
<i>Local:</i>					
District Local Capital Improvement Tax	3413		24,436,647.86		24,436,647.86
Payment in Lieu of Taxes	3422		496.59		496.59
Excess Fees	3423				0.00
Interest on Investments	3431	4,677.94	2,197,087.59	1,656,344.04	3,858,109.57
Other Miscellaneous Local Sources	3495		20,849.71		20,849.71
Impact Fees	3496			5,663,832.87	5,663,832.87
Refunds of Prior Year's Expenditures	3497		452,589.00		452,589.00
Total Local Sources	3400	4,677.94	27,107,670.75	7,320,176.91	34,432,525.60
Total Revenues	3000	488,603.76	27,107,670.75	7,687,382.94	35,283,657.45
EXPENDITURES					
<i>Capital Outlay: (Function 7400)</i>					
Library Books	610				0.00
Audiovisual Materials	620				0.00
Buildings and Fixed Equipment	630	204,436.69	759,394.70	134,634.19	1,098,465.58
Furniture, Fixtures and Equipment	640		5,156,610.20	6,382.96	5,162,993.16
Motor Vehicles (Including Buses)	650		154,158.19		154,158.19
Improvements Other Than Buildings	670		1,858,528.47	104,890.93	1,963,419.40
Remodeling and Renovations	680	636,900.67	4,801,484.35	419,753.95	5,858,138.97
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Dues and Fees	730	529.95			529.95
Total Expenditures		841,867.31	12,730,175.91	665,662.03	14,237,705.25
Excess (Deficiency) of Revenues Over Expenditures		(353,263.55)	14,377,494.84	7,021,720.91	21,045,952.20

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2024

Exhibit K-7
FDOE Page 18
Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	Totals
Issuance of Bonds	3710				0.00
Loans	3720				0.00
Sale of Capital Assets	3730		58,885.75		58,885.75
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
<i>Transfers In:</i>					
From General Fund	3610				0.00
From Enterprise Funds	3690				0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910		(5,859,611.93)	(520,800.00)	(6,380,411.93)
To Debt Service Funds	920		(1,144,991.84)		(1,144,991.84)
To Internal Service Funds	970				0.00
To Enterprise Funds	990				0.00
Total Transfers Out	9700	0.00	(7,004,603.77)	(520,800.00)	(7,525,403.77)
Total Other Financing Sources (Uses)		0.00	(6,945,718.02)	(520,800.00)	(7,466,518.02)
Net Change in Fund Balances		(353,263.55)	7,431,776.82	6,500,920.91	13,579,434.18
Fund Balance, July 1, 2023	2800	698,024.69	37,463,487.25	29,534,646.37	67,696,158.31
Adjustments to Fund Balances	2891				0.00
<i>Ending Fund Balance:</i>					
Nonspendable Fund Balance	2710				0.00
Restricted Fund Balance	2720	344,761.14	44,895,264.07	36,035,567.28	81,275,592.49
Committed Fund Balance	2730				0.00
Assigned Fund Balance	2740				0.00
Unassigned Fund Balance	2750				0.00
Total Fund Balances, June 30, 2024	2700	344,761.14	44,895,264.07	36,035,567.28	81,275,592.49

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
LISTING OF PAGES NOT APPLICABLE AND NOT SHOWN IN REPORT
For the Fiscal Year Ended June 30, 2022

PAGE TITLE	EXHIBIT TITLE	PAGE NUMBER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS	Exhibit K-8	19
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS	Exhibit K-9	20
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS	Exhibit K-10	21
AND FIDUCIARY NET POSITION SCHOOL INTERNAL FUNDS	Exhibit K-11	22

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DISTRICT SCHOOL BOARD OF NASSAU COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2022

Fund 601

	Account Number	Governmental Activities Total Balance [1] 30-Jun-24	Total	Governmental Activities - Debt Principal Payments 2023-24	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2023-24	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310		0.00				
Obligations Under Leases and SBITA	2315		0.00				
Bonds Payable							
SBE/COBI Bonds Payable	2321		0.00				
District Bonds Payable	2322	1,066,576.46	1,066,576.46	133,974.65	138,315.55	37,178.17	32,837.27
Special Act Bonds Payable	2323		0.00				
Motor Vehicle License Revenue Bonds Payable	2324		0.00				
Sales Surtax Bonds Payable	2326		0.00				
Total Bonds Payable	2320	1,066,576.46	1,066,576.46	133,974.65	138,315.55	37,178.17	32,837.27
Liability for Compensated Absences	2330	6,118,680.24	6,118,680.24				
Lease-Purchase Agreements Payable							
Certificates of Participation (COPS) Payable	2341		0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342		0.00				
Qualified School Construction Bonds (QSCB) Payable	2343		0.00				
Build America Bonds (BAB) Payable	2344		0.00				
Other Lease-Purchase Agreements Payable	2349	3,045,353.73	3,045,353.73	1,069,165.80	1,088,869.34	75,826.04	56,122.50
Total Lease-Purchase Agreements Payable	2340	3,045,353.73	3,045,353.73	1,069,165.80	1,088,869.34	75,826.04	56,122.50
Estimated Liability for Long-Term Claims	2350		0.00				
Net Other Postemployment Benefits Obligation	2360	4,123,968.00	4,123,968.00				
Net Pension Liability	2365	83,998,727.00	83,998,727.00				
Total Long-term Liabilities		98,353,305.43	98,353,305.43	1,203,140.45	1,227,184.89	113,004.21	88,959.77

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2024, including discounts and premiums

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2024

Exhibit K-13

FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Revenues 2023-24	Expenditures 2023-24	Flexibility [1] 2023-24	Unexpended 2023-24
Class Size Reduction Operating Funds (3355)	94740	0.00	12,220,698.00	12,220,698.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	86,433.85		4,290.06		82,143.79
Florida School Recognition Funds (3361)	92040	104,234.42	1,765,665.00	1,731,720.63		138,178.79
Instructional Materials (FEFP Earmark) [2]	90880	2,034,726.10		539,803.73		1,494,922.37
Library Media (FEFP Earmark) [2]	90881	111,050.68	0.00	0.00		111,050.68
Mental Health Assistance (FEFP Earmark)	90280	301,450.63	777,788.00	904,101.07		175,137.56
Preschool Projects (3372)	97950	0.00				0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	351,904.94	0.00	71,811.38		280,093.56
Safe Schools (FEFP Earmark) [4]	90803	253,992.48	1,149,524.00	1,173,986.42		229,530.06
Student Transportation (FEFP Earmark)	90830	0.00	3,933,838.00	3,933,838.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	835,056.61		229,309.10		605,747.51
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	0.00	0.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00				0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	62,932.35	28,153.00	938.30		90,147.05

[1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.

[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[3] Expenditures for designated low-performing elementary schools should be included in expenditures.

[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2024

Exhibit K-14
FDOE Page 25

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	891,814.80				891,814.80
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	891,814.80				891,814.80
Natural Gas - All Functions	411	25,909.23	37.60			25,946.83
Natural Gas - <i>Functions 7900 & 8100</i>	411	25,817.08				25,817.08
Bottled Gas - All Functions	421	55,539.25				55,539.25
Bottled Gas - <i>Functions 7900 & 8100</i>	421	55,539.25				55,539.25
Electricity - All Functions	430	3,144,058.76				3,144,058.76
Electricity - <i>Functions 7900 & 8100</i>	430	3,144,058.76				3,144,058.76
Heating Oil - All Functions	440	10,046.90				10,046.90
Heating Oil - <i>Functions 7900 & 8100</i>	440	10,046.90				10,046.90
Gasoline - All Functions	450	195,824.56	7,322.59			203,147.15
Gasoline - <i>Functions 7900 & 8100</i>	450	111,165.85				111,165.85
Diesel Fuel - All Functions	460	606,263.68	278.99	36.00		606,578.67
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	4,273.11				4,273.11
Other Energy Services - All Functions	490	0.00				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490	0.00				0.00
Subtotal - Functions 7900 & 8100		4,242,715.75	0.00	0.00	0.00	4,242,715.75
Total - All Functions		4,929,457.18	7,639.18	36.00	0.00	4,937,132.36
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	78,921.74				78,921.74
Diesel Fuel	460	601,990.57		36.00		602,026.57
Oil and Grease	540	3,196.71				3,196.71
Total		684,109.02		36.00	0.00	684,145.02
	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2024

Exhibit K-14
 FDOE Page 26

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	307,504.29				307,504.29
Technology-Related Repairs and Maintenance	359	64,882.64				64,882.64
Technology-Related Rentals	369	1,604,485.16	104,165.32	641,627.07		2,350,277.55
Telephone and Other Data Communication Services	379		468.91			468.91
Other Technology-Related Purchased Services	399	100,549.46				100,549.46
Technology-Related Materials and Supplies	5X9	13,288.30	6,078.96			19,367.26
Technology-Related Library Books	619	-				0.00
Noncapitalized Computer Hardware	644	21,828.58	1,899.59	58,052.74	758,770.91	840,551.82
Technology-Related Noncapitalized Fixtures and Equipment	649	-		11,518.03		11,518.03
Noncapitalized Software	692	902.86		2,652.50		3,555.36
Miscellaneous Technology-Related	799					0.00
Total		2,113,441.29	112,612.78	713,850.34	758,770.91	3,698,675.32

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	148,891.57			3,876,538.59	4,025,430.16
Technology-Related Capitalized Fixtures and Equipment	648			5,860.00		5,860.00
Capitalized Software	691	819.99				819.99
Total		149,711.56	0.00	5,860.00	3,876,538.59	4,032,110.15

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2024

Exhibit K-14
FDOE Page 27

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	348,208.68
Food	570	2,841,111.92
Donated Foods	580	768,392.60

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	31,047,686.00	9,126.00	257,560.00	31,314,372.00
Basic Programs 101, 102 and 103 (Function 5100)	140	1,030,632.07			1,030,632.07
Basic Programs 101, 102 and 103 (Function 5100)	750	1,002,453.21	16,320.00	27,070.00	1,045,843.21
Total Basic Program Salaries		33,080,771.28	25,446.00	284,630.00	33,390,847.28
Other Programs 130 (ESOL) (Function 5100)	120	517,799.00	96.00	7,412.00	525,307.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	16,748.45			16,748.45
Total Other Program Salaries		534,547.45	96.00	7,412.00	542,055.45
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	14,405.20	275,484.00	65,920.00	355,809.20
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	292,445.63	47,436.50	1,550.00	341,432.13
Total ESE Program Salaries		306,850.83	322,920.50	67,470.00	697,241.33
Career Program 300 (Function 5300)	120	1,412,086.00	17,160.00		1,429,246.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	49,463.11	506.25		49,969.36
Total Career Program Salaries		1,461,549.11	17,666.25	0.00	1,479,215.36
TOTAL		35,383,718.67	366,128.75	359,512.00	36,109,359.42

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	1,078,546.63		10,502.32	1,089,048.95

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	131,601,987.56	5,793,997.24	3,877,442.54	141,273,427.34
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	79,180,425.75	3,805,862.08	2,466,503.02	85,452,790.85
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	6,268,293.36	319,074.29	77,946.97	6,665,314.62
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	7,723,716.14	1,343,736.24	848,219.88	9,915,672.26
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2024

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2023-24	Expenditures 2023-24	Unexpended 2023-24
Earnings, Expenditures and Carryforward Amounts:	1,364,221.17	548,959.88	359,322.62	1,553,858.43
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			21,345.36	
Occupational Therapy, Physical Therapy and Other Therapy Services			145,820.33	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development			149,950.28	
Medicaid Administration and Billing Services			46.49	
Student Services				
Consultants				
Other			42,160.16	
Total Expenditures			359,322.62	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2024</i>		
Total Assets and Deferred Outflows of Resources	100	30,599,924.58
Total Liabilities and Deferred Inflows of Resources	100	2,052,688.32

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 20204

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500			299.00		101.06			400.06
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	500.00	38.24						538.24
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		500.00	38.24	299.00	0.00	101.06	0.00	0.00	938.30

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

DISTRICT SCHOOL BOARD OF NASSAU COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Expenditures
Clustered			
Child Nutrition Cluster:			
United States Department of Agriculture:			
Florida Department of Agriculture and Consumer Services:			
School Breakfast Program	10.553	23002	965,973.00
National School Lunch Program (2)	10.555	23001, 23003	3,819,638.54
Summer Food Service Program for Children	10.559	22006, 22007, 23006, 23007	82,841.25
Supply Chain Assistance Funding	10.555	22002	324,714.82
Total Child Nutrition Cluster			<u>5,193,167.61</u>
Special Education Cluster:			
United States Department of Educations:			
American Rescue Plan - ESSER III IDEA Part B	COVID-19,84.425X	263	214,156.15
Special Education - Grants to States	84.027		
Florida Department of Education		263	3,054,417.56
Special Education - Preschool Grants			
Florida Department of Education	84.173	267	44,311.15
Total Special Education Cluster:			<u>3,312,884.86</u>
Not Clustered			
United States Department of Defense:			
Air Force Junior Reserve Officers Training Corps	12.UNK	Direct	94,143.94
United States Department of Justice:			
Florida Office of the Attorney General:			
Victims of Crime Act (VOCA)	16.575	VOCA-2021-NCSD-00530	75,493.56
United States Department of Education:			
Florida Department of Education:			
NEFEC Reimbursable Progress Monitoring			79,859.76
Adult Education Act - Basic Grants to States	84.002	191, 195	107,920.11
Title I Grants to Local Educational Agencies	84.010	212, 226	1,890,676.51
Career and Technical Education - Basic Grants to States	84.048	161	96,755.15
Education of Homeless Children and Youth	84.196	127	104,158.90
English Language Acquisition State Grants	84.365	102	40,948.58
Supporting Effective Instruction State Grants	84.367	224	304,135.51
Student Support and Academic Enrichment Program	84.424	241	155,603.23
Education Stabilization Fund:	84.425		
Homeless Children and Youth	84.425	122	94,281.77
Elementary and Secondary School Emergency Relief Fund	COVID-19, 84.425D	124	446,150.58
American Rescue Plan - ESSER III	COVID-19, 84.425U	121	3,072,389.95
Total Education Stabilization Fund	84.425		<u>3,612,822.30</u>
Total United States Department of Education			<u>6,392,880.05</u>
Total Expenditures of Federal Awards			<u>\$ 15,068,570.02</u>

- Notes:
- (1) Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Nassau County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.
 - (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
 - (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
 - (4) Noncash Assistance for National School Lunch Program. Includes \$768392.60 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.